

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 60-37

October 11, 1960

EXPORTATION OF TOBACCO PRODUCTS BY TRUCK TO THE UNITED STATES ARMED FORCES IN A CONTIGUOUS FOREIGN COUNTRY

Manufacturers of tobacco products;
proprietors of export warehouses; and
proprietors of customs bonded cigar
manufacturing warehouses, class 6:

Purpose. This industry circular is to advise you of the procedures to be followed in the preparation and handling of Forms 2149 or 2150 when tax-exempt tobacco products are to be exported by truck to the United States Armed Forces in a contiguous foreign country.

Background. The regulations in 26 CFR 290.205 and 290.261 provide general procedures to be followed for the exportation of tobacco products (cigars in the case of a customs warehouse) to a contiguous foreign country including shipments to the United States Armed Forces in such a contiguous foreign country and, as evidence of exportation, for the completion of the Certificate of Exportation on the Forms 2149 or 2150 by the customs authorities at the port of exit. We are now advised that when tobacco products are exported by truck to the United States Armed Forces in a contiguous foreign country, where no shipper's export declaration is required, the Collector of Customs is unable to certify to the exportation of the products since he has no records in his office as a basis for the certification. Therefore, the following procedure has been worked out with the Bureau of Customs for application in such instances.

Procedure for Exportation by Truck. When tax-exempt tobacco products are to be exported by truck to the United States Armed Forces in a contiguous foreign country, the Certificate of Exportation on the reverse of the Form 2149 or 2150 will be modified so that the Inspector of Customs at the port of exit may certify to the exportation. To modify the Certificate of Exportation, you should delete the words "records of this office show that the" and change the word "Collector" to "Inspector" in Item 20. Two copies of the modified Form 2149 or 2150 will accompany the shipment to the port of exit and

be delivered to the Inspector of Customs. When the two copies of the modified Form 2149 or 2150 are delivered to him, the Inspector of Customs will check the shipment, execute the Certificate of Exportation on both copies of the form, and forward the forms to his Collector. The Collector of Customs will retain one copy of the form for his file and mail the other copy to you for filing with your assistant regional commissioner.

Inquiries. Inquiries regarding this circular should refer to its number and be addressed to your assistant regional commissioner, alcohol and tobacco tax.



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